A Fragment of Receipt

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P. Cop. Mus. 3453	**Provenance unknown**
12 x 10.2 cm	**VII or VIII c. AD**

This light brown papyrus has been reused because some letters are still visible at the bottom. It was folded three times horizontally, rolled down from the head. Only, the left and bottom margins are complete. The document was written on the recto. On the verso there is a Coptic text in which the name of Ἀ π ο λ λ ῶ is mentioned twice in both line 3 and 7. There is a vacant space of 6 cm. at the lower margin. The writing is along the fibres.

The handwriting is clear, neat, resembles BGU II, 675 = PGB 49 c (7th c. AD) (cf. Bataille A., *Traité D'études Byzantines*, *II Les papyrus*, Paris, 1955, pl. XIII, and Gonis N. *Two Poll-Tax Receipts from Early Islamic Egypt*, *Receipt for* διάγραφον (8th c. AD) p. 153 (ZPI band 133 (2000). The scribe had used the usual abbreviations in this kind of documents.

The document seems to be a receipt of money tax payment made by Apollo, perhaps for the payment of the andrismos tax (capitation tax) for the second indiction. The document records a payment of five reckoned gold. Anyhow, the term concerns this payment is lost.

According to similar documents the receipts the provenance may be from Bawit (Hermopolite) see SV.26.16788 (500 – 699 AD Bawit (Hermopolite) (?), P.Clackson.36 (1st half of VIII AD Bawit (Hermopolites), P.Nyu.2.42 (VII or VIII AD Hermopolite nome?), P.Clackson.37 (701 or 750 AD Bawit (Hermopolites), P. Lond. Vol. V, 748, (642 AD), P. Lond. vol. V, 1747, (VI-VII AD), StudPal. vol. 10, 169, r, (762 AD Ars. Nome), and P. Clackson 39, (1st half of VIII AD).

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Recto

→ 1-ἔ σ χ ο ν ------------------------------ Ἀ] π [ο] λ λ ῴ [± 6
ἰν δ (ι κ τ ί ο ν ο ς)]

2- δ ε υ τ έ ρ (α ς) χ ρ υ σ ο ῦ ἀ ρ ι θ μ ίω (ν) π έ ν τ ε
γ [ί (ν ε τ α ι) ἀ ρ (ί) θ (μ ι α) ν ο (μ ί σ μ α τ α) ε]

3- +ʼΑ π ο λ λ ῶ ἔ γ ρ (α ψ α) (2ⁿᵈ hand) (κ α ὶ) ο̣ τ̣ (ο ι)` χ ʹ (ε ῖ)

+

2- δ ε υ τ̅ε̅ρ̅ , L. ἀ ρ ί θ μ ι α (pap.), π έ ν τ α (pap.) 3-
• (= κ α ὶ).

TRANSLATION:

I have received from you --- son of Apollo [from the andrismos?] of the second [indiction], five arithmia of gold, total 5 [arithmia of gold].
† I Apollo wrote, and? he? agrees [†.

COMMENT:

1- ἔ σ χ ο ν : Only the lower half legs of some letters remain, therefore, the reading of this verb is doubtful but it is common and used in this type of receipts. ἔ σ χ ο ν π α ρ ὰ σ ο ῦ So-and-So may be restored (cf. p.clackson.36, 1 (VIII AD Bawit (Hermopolite) and SB.26.16788, 1 (500 – 699 AD Bawit (Hermopolites?). After that one should expect the name of the tax-payer whose father is Apollo if we accept the reading of Ἀ] π [ο] λ λ ῴ, then the kind of the tax such as ἀ π ὸ ἀ ν δ (ρ ι σ μ ο ῦ) which is, as an abbreviated word fit the 6 missing letters before the indiction.

Ἀ] π [ο] λ λ ῴ : The double lambdas of the name Apollo are similar to the double lambdas of the tax-collector' name in line 3. One may

guess that both the name of the father of the tax-payer and the tax-collector are the same.

$ἰν δ(ι κ τ ί ο ν ο ς)$ should be restored before $δ ε υ τ έ ρ (α ς)$ as a part of the document's date (cf. P. P. Lond. V, 1739, 2 (Arab Period) proceeded by the month (cf. P. Clackson 39, 3 (VIII AD).

2-$ἀρ ι θ μ ίω(ν)$should be in accusative case, and plural. For the same mistake (see P. Lond. vol. V, 1748, 2 (Arab period), and Stud. Pal. 3,259 = 2 P. Grenf. 106 rp.ctr.6 (AD 719). For the term $ἀ ρ ί θ μ ι α$ see West L. / Johnson A., *Currency in Roman and Byzantine Egypt* (1987) p. 120-1, 140 ff.; PSI Congr. XXI 19 introduction, cf. Hickey T. M., Worp K. A., *The Dossier of Patermouthios Sidêrourgos: New Texts from Chicago*, *BASP* 34 (1997) 87-91, and Gonis N. in ZPI , *Reconsidering Some Fiscal Documents from Early Islamic Egypt* II, ZPI, Band 120, 2002, p. 190. For The abbreviated word $αρ^θ$ see P. Lond. vol. V 1744, 3 (Arab Period). For $αριθμια$ in solidi and fraction of solidus (see P. Lond. vol. IV 1413 intro. P. 84.

$π έ ν τ α$ (L. $π έ ν τ ε$): For $α > ε$ see Gignac, *A Grammar of the Greek Papyri of the Roman and Byzantine Periods*, vol. I p. 283, and for the same mistake see P. Oxy. Vol. 16, 1998.r.9 (6th c. AD).

$γ.[ι / χ ρ/α ρ^θ ν^ο ε]$ (L. $γ.[i (ν ε τ α ι) ἀ ρ (i)θ(μ ι α) ν. ο(μ ί σ μ α τ α) ε]$: This usual abbreviations which should be in the lacuna may be restored here (cf. P. Lond. vol. 5, 1748, 2 (AD 642).

3- $ἔ γ ρ ạ (ψ α) (κ αὶ) ọ τ̣ (ο ι)` χ'(ε ῐ)$: The verbs $ἔ γ ρ α (ψα) (κ α ι) ọ τ̣ [ο ι ]` χ'[(ε ῐ)$ may confirm this reading of $ἔ σ̣ χ ọ ν.$ (cf. P. Lond. vol. V 1739 Ll. 1, 4 (Arab period), 1749, Ll. 3, 5 (Arab Period), 1747, Ll. 1, 4 (Arab Period), and SB XIV 11332.1 (710 AD).

(καὶ) $ọ τ̣ (ο ι)` χ'(ε ῐ)$: Before the superscript letter *chi* there is a space of about three letters. They are either the name of the second tax-
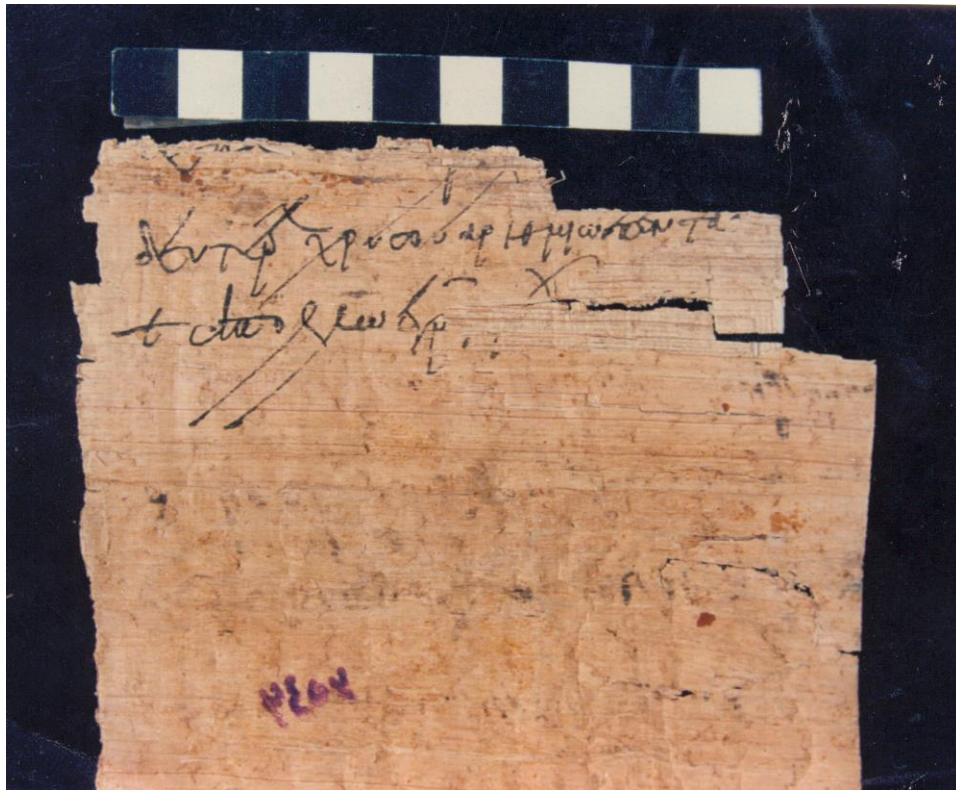
collector (cf. p.clackson.36, 3-4 (VIII Bawit (Hermopolite), or the verb belongs to the first tax-collector Apollo (cf. P.Clackson.37, 3 (701 or 750 AD Bawit (Hermopolite) **Φῖβ ἔγρα(ψα) στοιχ(εῖ)**. I belief that we have an abbreviation for ∫ = **(καὶ)**   followed by the verb **σ τ (ο ι)` χ '(ε ῖ)** (cf. Stud.pal.10.169, 4 (762 AD Arsinoite).

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